

EXHIBIT 28

COVINGTON & BURLING

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January 12, 2006

BY E-MAIL AND ELECTRONIC SERVICE

L. Timothy Terry
Deputy Attorney General
Office of the Attorney General
198 North Carson Street
Carson City, NV 89701

Jeniphr A. Breckenridge
Hagens Berman Sobol Shapiro
1301 Fifth Avenue
Suite 2900
Seattle, WA 98101

Re: Nevada AWP Actions

Dear Tim & Jeniphr:

I am writing to request that the State produce certain documents specifically identified during the December depositions of Vicki Langdon, Carol Tilstra, Patrick Cates and Phil Nowak, as well as to follow-up on the requests made in my December 13, 2005, letter.

I. Documents Identified During December Depositions

1. Responsive documents from the files of Vicki Langdon: During her deposition, Ms. Langdon testified that she did not search her files for documents responsive to Defendants' document requests and was unsure whether someone else had searched her files. Defendants request that Ms. Langdon's files be searched for responsive documents and that all such documents be promptly produced.

2. Any financial calculations and spreadsheets created by Doug Perry and others relating to the 2002 State Plan Amendment changing the reimbursement rate for prescription drugs: Mr. Cates testified that these documents could be found in the Rates Unit.

3. All HCFA/CMS 64 Forms from 1991-present

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4. Contracts with Sierra Health and NevadaCare relating to the managed care program (along with related correspondence, amendments, etc.): Mr. Nowak testified that he has copies of these documents and that he turned them over to someone for production.

5. Performance audits of Nevada Medicaid program concerning cost-savings: Mr. Cates testified that such audits of the Nevada Medicaid program were performed by the Department of Administration.

6. Provider complaints regarding drug reimbursement from 1991-present: Mr. Nowak testified that such documents are kept by his unit.

7. Actuarial letters from the State's actuary describing the development of managed care capitation rates and any attachments, including but not limited to rate schedules

II. Documents Identified In My December 13, 2005 Letter That Defendants Have Not Yet Received

1. Documents from non-Medicaid state sources: For the reasons set forth in Part I.3 of my December 13, 2005, letter, in connection with depositions of non-Medicaid employees, we believe we are entitled to limited discovery of these other state agencies. Our understanding is that the meet-and-confer process is still ongoing with respect to these depositions and documents.

2. Responsive documents from Nevada legislative and executive offices: As set forth in my December 13, 2005, letter, we believe we are entitled to these documents. Our understanding is that we are at impasse regarding this category of documents -- as well as depositions of related witnesses. Please advise promptly if you do not believe this to be the case.

3. All documents relating to the state's consideration of alternative drug reimbursement methodologies as referenced by Mr. Duarte: Please see Part II.A.6 of my December 13, 2005, letter.

4. Emails and other electronic documents: Our understanding is that the parties are still discussing the specific search terms to be used, but that the State then plans to promptly engage in a search for these documents.

5. The Keith McDonald study referred to during the Coleen Lawrence deposition: Please see Part II.B.2 of my December 13, 2005, letter.

Please feel free to contact me or Ron at any time to discuss the issues raised in this letter.

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Sincerely,

/s/

Jason R. Litow

cc: Counsel of record (by electronic service)